

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA

**FILED**

**JUN 19 1997**

In re:

SUSAN MOORE CORKRAN,

Debtor.

SUSAN MOORE CORKRAN,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

Case No. 97-00312- M

Chapter 7

Adv. No. 97-0026- M

DOROTHY A. EVANS, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on January 24, 1997 in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on January 22, 1997.

DOCKETED *6-20*, 19*97*  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

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2. On January 24, 1997 the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

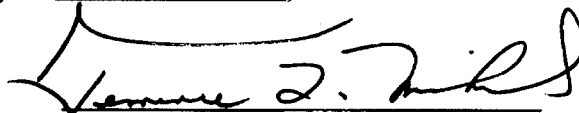
3. The federal income tax liabilities owed by the plaintiff for the 1990, 1991 and 1992 tax years are properly subject to discharge in this bankruptcy proceeding, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.

4. The federal income tax liabilities owed by the plaintiff for the 1993 tax year are not subject to discharge in this bankruptcy proceeding, pursuant to 11 U.S.C. Section (a)(1)(B)(i), if and when a discharge is entered in this case.

5. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1990 and 1991 federal income tax liabilities which continue in effect and attach to all existing property and rights to property, including exempt property, belonging to the plaintiff both on and prior to the filing of the bankruptcy petition. See 11 U.S.C. Section 522(c)(2)(B) and 26 U.S.C. Section 6322.

6. This adversary action is hereby dismissed with prejudice as to the plaintiff and the United States of America, each party to bear its own litigation expenses, including costs and attorneys' fees.

IT IS SO ORDERED this 19 day of June, 1997.

A handwritten signature in black ink, appearing to read "Terrence L. Michael", is written over a horizontal line.

TERRENCE L. MICHAEL  
UNITED STATES BANKRUPTCY JUDGE